IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.

INCOME TAX APPEAL NO.89 OF 2004

The Commissioner of Income Tax,
Mumbai-VIII, Mumbai .. Appellant

v/s.

M/s.Delhi Bottling Co.P.Ltd. .. Respoondent

Mr.R.Asokan i/by Mr.S.S.Sarkar for appellant.

CORAM : R.M.LODHA AND
J.P.DEVADHAR, JJ.

DATED : 17th December, 2004

P.C.

Heard.

2. The assessee was allowed 100% depreciation on bottles and cases purchased during the year. That was under challenge before the Income Tax Appellate Tribunal. The Tribunal relied upon its earlier order in the assessee's own case for the assessment year 1984-85. The learned counsel for the revenue could not show that the order of the Tribunal dated 30th April, 2001 for the earlier assessment year 1984-85 has not attained finality. In this view of the matter, the proposed question (a) in the memorandum of appeal cannot be said to be substantial question of law.

3. As regards the proposed question (b) in the memo of appeal, in the light of the judgment of this court, the learned counsel did not address on that issue.

4. No substantial question of law arises in this appeal. Dismissed in limine.

(R.M.LODHA, J.)

(J.P. DEVADHAR, J.)